

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250

SACRAMENTO, CA 95815-3832

TELEPHONE: (916) 263-3680

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WEB ADDRESS: <http://www.dca.ca.gov/cba>**Certificate of Attest Experience – Public Accounting
Form 11A-6A (Revised 4/05)**

Purpose: To provide evidence of an applicant's public accounting attest experience.

Applicability: Type A, B, C, and E applicants and F licensees (see reverse.)

Who Completes: The CPA holding a valid license to practice public accounting and authorized to sign reports on attest engagements who supervises the applicant's performance of attest services provided. A second licensee with a higher level of responsibility in the firm must also verify the applicant's experience. If the licensee who supervises the applicant is a sole proprietor, partner, or shareholder, no second signature is required.

Required Action: Complete and verify your supervision of the applicant's general and/or attest experience.

When: Upon the applicant's request. Failure to submit the Certificate of Attest Experience is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.

Submit To: California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832

Authority: Business and Professions Code Sections 5092, 5093 and 5095, and Sections 11.5, 12 and 12.5 of Title 16 of the California Code of Regulations.

TYPES OF LICENSURE APPLICANTS

- Type A An applicant who **passed the Uniform CPA Exam in California** and is applying for licensure as a CPA in California for the first time.
- Type B An applicant who **passed the Uniform CPA Exam in a state other than California** and has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time.
- Type C An applicant who **passed the Uniform CPA Exam in a state other than California** and was issued a valid license to practice public accounting in a state other than California.
- Type D An applicant who **previously was licensed as a CPA in California** and the certificate was cancelled after five years for nonpayment of license renewal fees.
- Type E An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F A California licensee originally issued a license to perform general accounting services who has now completed attest experience.

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**CERTIFICATE OF ATTEST EXPERIENCE (PUBLIC ACCOUNTING)**

This form is to be **COMPLETED** and **MAILED** directly to the Board

PRINT OR TYPE

FULL NAME OF APPLICANT: (NO INITIALS) (First) (Middle) (Last)

Applicant's experience while in your employment.

List the dates applicant was under your supervision and obtained qualifying experience as defined below.

PERIOD OF EMPLOYMENT

FULL TIME	FROM (MO/DAY/YR)	Dates	TO (MO/DAY/YR)	PART TIME	FROM (MO/DAY/YR)	Dates	TO (MO/DAY/YR)	TOTAL PART TIME HOURS
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EXPERIENCE RECORD: Sections 11.5 and 12.5 of the California Code of Regulations Title 16, Division 1 of the Board set forth criteria for fulfilling experience requirements. The experience required by these regulations and California Business & Professions Code Sections 5083 and 5095 may be fulfilled by a combination of financial audits, compliance audits, operational audits and management audits and, in certain circumstances, review services (see Instructions, Section II below). Check each of the following items (A and B) in the appropriate box for the experience of the applicant, as your employee, for purposes of qualifying such applicant for a CPA license. These items are based on the criteria set forth in Sections 11.5 and 12.5 (see Notes to Employer on reverse of this form).

As an objective, to be considered appropriate, experience is that which enables the applicant to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision which results in an opinion on full disclosure financial statements (see Instructions Sections I and II).

Yes No

I.	A.	Has the applicant participated in the planning of the audit, including the selection of the procedures to be performed?		
	B.	In your opinion, did such participation demonstrate a satisfactory understanding of the requirements of planning an audit consistent with current practice standards and pronouncements of the profession?		
II.	A.	Has the applicant had experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements?		
	B.	In your opinion, did the application of the above described procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
III.	A.	Has the applicant had experience in the preparation of working papers in connection with the various elements of I and II, above?		
	B.	In your opinion, did the working papers demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
IV.	A.	Has the applicant had experience in the preparation of written explanations and comments on the work performed and its findings?		
	B.	In your opinion, did the written explanations and comments demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
V.	A.	Has the applicant participated in the preparation of and reporting on full disclosure financial statements?		
	B.	In your opinion, did such participation demonstrate satisfactory knowledge of current professional standards?		

VI. SUMMARY OF SECTIONS 11.5/12.5 HOURS (see Instructions Section III).

NUMBER OF HOURS

	Audit	Review	Compilation	Other	Total
Participation in the Preparation of Financial Statements					
Planning and Performing Audit Procedures					
Total					

VII. Is the applicant related to anyone in your firm? Yes ☐ No ☐ (If yes, explain relationship) _____

NOTES TO EMPLOYER COMPLETING Certificate of Attest Experience (Public Accounting) (See Instructions Sections I, II, and III.)

EXPERIENCE CERTIFICATION. The specific experience the applicant has received, and the employer's opinion that it represents satisfactory knowledge of current practice standards and pronouncements, are all-important. As an objective, the experience to be considered appropriate is that which enables the applicant to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision which results in an opinion on full disclosure financial statements. With respect to the experience required, it is expected that the applicant will have gained a variety of experience in applying audit procedures. Such procedures typically include those described in the attached instructions on pages 1 and 2. It is not necessary that an applicant has obtained experience in all elements of the financial statements, or performed certain procedures any particular number of times, or has attained any given staff level. Although no minimum number of hours has been prescribed for licensure under Pathway 0, as a guideline, it may be difficult for an applicant to obtain the experience required under Items I–V in less than 500 hours. Applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500** hours of attest experience.

SECTION 69 - INSPECTION AND VERIFICATION. Section 69 of Title 16 the California Code of Regulations provides that the Board may require an explanation of any representation made on the Certificate of Attest Experience (Public Accounting) and/or may inspect the documentation relating to the applicant's fulfillment of the experience requirement.

Section 12.5 of Title 16 of the California Code of Regulations requires that experience be verified by the supervisor and a second person with a higher level of responsibility in the firm unless the first person signing the verification is a sole proprietor, licensee partner or licensee shareholder. If the first signer is a sole proprietor, licensee partner, or licensee shareholder, a second signature is not required.

I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant (1) has been employed by me or my firm for the period indicated herein, and (2) in the course of such employment has obtained the experience indicated on this Certificate of Attest Experience (Public Accounting).

FIRM NAME	BUSINESS TELEPHONE: _____ Area Code (____) _____
ADDRESS (INCLUDING CITY, STATE AND ZIP CODE)	

SIGNATURE #1 (Supervisor) (DO NOT USE BLACK INK)	SOLE PROPRIETOR <input type="checkbox"/> PARTNER <input type="checkbox"/> SHAREHOLDER <input type="checkbox"/> OTHER (Second signature required) <input type="checkbox"/>
PRINTED NAME	CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
DATE	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____
SIGNATURE #2 (DO NOT USE BLACK INK)	SOLE PROPRIETOR <input type="checkbox"/> PARTNER <input type="checkbox"/> SHAREHOLDER <input type="checkbox"/> CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>
PRINTED NAME	U.S. STATE OR OTHER AUTHORITY OF ISSUANCE _____
DATE	

OFFICE USE ONLY
Date of last Section 69 Review _____
____ APPROVED
____ REAPPEARANCE
____ NO RECORD
Verified by: _____
Date: _____

OFFICE USE ONLY
Date of last Section 69 Review _____
____ APPROVED
____ REAPPEARANCE
____ NO RECORD
Verified by: _____
Date: _____

INSTRUCTIONS FOR COMPLETION OF CERTIFICATE OF ATTEST EXPERIENCE (PUBLIC ACCOUNTING)

Experience requirements are contained in Article 5, Section 5080, *et seq.*, of the California Business and Professions Code (Code) and in the Rules and Regulations of the Board of Accountancy (Rules).

Pathway 0 - Generally, an applicant for licensure in California is required to have 36 months experience working in the employ of a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy. One year of that experience may be waived with college credit.

Pathways 1 and 2 – Pathway 1 applicants are required to have 24 months experience while **Pathway 2** applicants are required to have 12 months experience. All experience must be obtained in the employ of a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy.

Experience required under Sections 11.5 and 12.5 may be fulfilled by a combination of:

- financial, operational, management and compliance audits;
- review services **only to the extent the review includes audit procedures. Note: Frequently only analytical review procedures qualify. however, the scope of work may be extended in selected areas and, therefore, qualify;** and
- compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers – Item V.**

The Certificate of Attest Experience (Public Accounting) is used administratively to provide a mechanism for employers to communicate to the Board the experience an applicant has obtained while in their employ in order for the Board to determine whether the experience meets the requirements of Sections 11.5 or 12.5.

Although no minimum number of hours has been prescribed for licensure under Pathway 0, it may be difficult for an applicant to obtain Section 11.5 experience of a sufficient character and variety in less than 500 hours. If a Pathway 0 applicant has a minimum number of hours of experience or additional information which would be helpful in understanding the experience obtained, the signer may wish to submit a letter explaining the basis for affirmative answers on the Certificate of Attest Experience (Public Accounting). Applicants applying for licensure under Pathway 1 or Pathway 2 **must** obtain a **minimum of 500 hours of attest experience.**

It is important the licensee and applicant formulate very early in the applicant's employment a plan tailored to demonstrate a variety of experience in audit services. A contemporaneous time record should be prepared and monitored by the licensee and the applicant.

I. Qualifying Experience.

With respect to the experience required under Items I, II, and III of the Certificate of Attest Experience (Public Accounting), it is expected the applicant will have gained experience in applying the procedures normally applied in a variety of situations. The applicant is expected to have participated in planning audits. It is unnecessary for an applicant to have performed all the procedures below or any single procedure any particular number of times. This experience may be obtained in one or more engagements, in one or more industries. Typical audit planning and procedures include, but are not limited to, the following:

1. Obtaining sufficient understanding of the components of internal control (control environment, risk assessment, control activities, information and communications, and monitoring) to plan the audit. Procedures are usually performed to ascertain whether such components were in effect and operating effectively.

2. Assessing control risk of assertions embodied in the account balance, transaction class, and disclosure components of the financial statements and determining materiality.
3. Applying appropriate analytical review procedures in performing an audit or review.
4. Applying appropriate testing procedures to determine the existence and reasonableness of asset account balance such as cash, accounts receivable, inventory, property, plant and equipment, and other assets such as prepaids, intangible assets, and other deferred charges, related liability or capital accounts, and revenue and expense accounts.
5. Understanding and determination of the valuation of accounts such as inventories, accounts receivable, marketable securities, real estate investments, etc., and the appropriate accounting and applicable disclosures. These include costing and pricing concepts such as LIFO, FIFO, lower of cost or market, and excess and obsolete inventory, etc.
6. Applying appropriate testing procedures to determine the reasonableness of liability account balances, such as accounts payable, accrued liabilities, income taxes, and notes and contracts payable.
7. Testing of revenue and profit recognition, cut off of sales, purchases, cash receipts and disbursements, subsequent events review, and examination of pertinent documentation.
8. Determining the existence of related party transactions, commitments and contingent liabilities, and appropriate financial statement disclosures.

With respect to experience required under Item IV of the Certificate of Attest Experience (Public Accounting), it is expected the applicant has written comments, observations, and conclusions resulting from the work performed.

With respect to experience required under Item V of the Certificate of Attest Experience (Public Accounting), it is expected the applicant has participated in the preparation of, and reporting on, full disclosure financial statements. The experience required under this item may be fulfilled entirely by review or compilation services, if adequately supported by workpapers.

II. Experience Discussion.

Experience obtained in public accounting should be evaluated in the context of Sections 11.5 or 12.5. Generally, experience may be fulfilled by a combination of:

- financial, compliance, management and operational audits;
- review services **only to the extent the review includes audit procedures** Note: Frequently, only analytical review procedures qualify, however, the scope of work may be extended in selected areas and, therefore, qualify. Examples include, performing analytical review procedures or extending the scope of work in selected areas. Experience obtained in other areas (such as accounting write-up, tax compliance, consultations, forecasting and projections) is not considered qualifying under Sections 11.5 or 12.5.
- compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers.**

Public accounting experience should be of a character and variety which enables the applicant to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision that results in an opinion on full disclosure financial statements.

The most frequent problems encountered by applicants with public accounting experience are:

- a. Failure to demonstrate and/or document participation in the audit planning process.
- b. Limited experience in applying audit procedures and participation in preparing and reporting on full disclosure financial statements. As a result, an applicant has difficulty demonstrating experience with disclosure requirements, financial statement preparation and GAAP and GAAS requirements.
- c. Failure to demonstrate a reasonable awareness and understanding of current professional standards.

III. Other Sections of Certificate of Attest Experience (Public Accounting).

1. Summary of Sections 11.5 or 12.5 Attest Hours (Part VI of Certificate of Attest Experience [Public Accounting]).

This summary should reflect the applicant's experience obtained in Sections 11.5 or 12.5 work by type of service. Experience in other areas (e.g., controllership functions, accounting write-up, tax compliance, consultations, forecasting, and projections) is not considered qualifying under Sections 11.5 or 12.5. **The hours reported in Section VI should only be those spent performing audit procedures.**

The specific categories of experience should be completed as follows:

Audit Hours:	This section should reflect only those hours spent in the planning and performing of audit procedures in an audit engagement, and the hours spent on financial statement preparation.
Review Hours:	This section should reflect only those hours spent in the performance of audit procedures in a review engagement, and the hours spent on financial statement preparation. Frequently, analytical review is the only audit procedure performed, unless the scope in selected areas has been expanded, and audit style procedures have been performed and documented.
Compilation Hours:	This section should reflect only those hours spent solely in the preparation of full disclosure financial statements and related supporting workpapers.
Other Hours:	This section should reflect only those hours spent in the performance of operational audits, compliance audits, management audits, and other audits, as well as performance of agreed-upon procedures of an audit nature. If the predominant qualifying experience is shown in this section, it is probable it will be reviewed by the Qualifications Committee of the California Board of Accountancy.

2. Certifying an Applicant's Experience if Obtained in More Than One Office.

If a single Certificate of Attest Experience (Public Accounting) is submitted for an applicant who has obtained experience in more than one office of the same firm, a cover letter must also be submitted furnishing information as to the basis for completing the Certificate of Attest

Experience (Public Accounting) for multiple offices. Alternatively, separate Certificates of Attest Experience (Public Accounting) should be submitted by the separate offices. **A separate Certificate of Attest Experience (Public Accounting) must be submitted for experience obtained outside the United States regardless of whether it was obtained with the same firm as that obtained in the United States.**

3. Responsibility Associated with Signing the Certificate of Attest Experience (Public Accounting).

All California licensees in public practice signing the Certificate of Attest Experience (Public Accounting) are subject to the provisions of Section 69. The signers must carefully review the Certificate of Attest Experience (Public Accounting), evaluate, and judge each applicant's experience. The signer is certifying, under penalty of perjury, whether in his or her opinion, the applicant has met the objective of the Board for licensure. Appropriate experience enables the applicant to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision that results in an opinion on full disclosure financial statements.

If an additional explanation would be helpful in evaluating the applicant's experience, the Board encourages an employer to attach an explanatory letter.

Section 69 provides that the Board may require an explanation of any representation made on the Certificate of Attest Experience (Public Accounting) and/or may inspect the documentation relating to an applicant's fulfillment of the experience requirement.

Under Section 69, the Board expects the documentation in support of affirmative answers on the Certificate of Attest Experience (Public Accounting) to consist of a record of engagements on which an applicant actually performed the audit procedures, the amount of time spent by the applicant on the procedure(s), and the aggregate amount of time spent on such engagements. Upon request, actual financial statements and supporting workpapers are required to be furnished to the Board.

4. Current Experience.

In evaluating the experience of an applicant, emphasis is given to recent activities that demonstrate the applicant's knowledge and application of current accounting and auditing standards. In the determination of what is current, the Board generally considers experience gained in the last five years. If the audit experience was gained prior to that time, the Board will require the applicant to furnish evidence that he or she is knowledgeable of current practice standards and pronouncements of the profession.

5. Worksheet.

The Worksheet for Substantiation of Qualifying Experience Under Sections 11.5 or 12.5 has been included to assist the applicant and the employer in accumulating information to support the opinions expressed on the Certificate of Attest Experience (Public Accounting). **It is not necessary to submit this worksheet with the Certificate of Attest Experience (Public Accounting).**

EMPLOYER _____ APPLICANT _____

ENGAGEMENT TYPE

YEAR-END

- Hours spent by applicant on engagement.
(If review, only note Section 11.5 or 12.5 audit and financial statement hours)
(If compilation, only note hours spent on financial statements)
- Total Hours for engagement.
(If review, only note Section 11.5 or 12.5 audit and financial statement hours)
(If compilation, only note hours spent on financial statements)

[illegible]

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.